

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

DANIEL HANANIAH ALI EL,

Plaintiff,

v.

NATHAN LAFRAMBOISE,

Defendant.

Case No. 1:19-cv-1030

HON. JANET T. NEFF

ORDER

Plaintiff filed this action proceeding *pro se*, seeking recourse against the Internal Revenue Service Inspector General for Tax Administration, related to the alleged confiscation of a five million dollar business tax refund check by the police. On December 17, 2019, the Magistrate Judge issued a Report and Recommendation, recommending that the action be dismissed upon initial screening pursuant to 28 U.S.C. § 1915(e)(2) on grounds that the complaint fails to state a claim. The matter is presently before the Court on Plaintiff's objections to the Report and Recommendation (ECF No. 10). In accordance with 28 U.S.C. § 636(b)(1) and Fed. R. Civ. P. 72(b)(3), the Court has performed de novo consideration of those portions of the Report and Recommendation to which objections have been made. The Court denies the objections.

The Magistrate Judge determined that this action is subject to dismissal for two reasons: (1) there is no indication Plaintiff is a licensed attorney and, as a layperson, Plaintiff cannot assert a claim on behalf of a corporate entity; and (2) Plaintiff's allegations do not implicate or violate the cited constitutional provisions. Plaintiff objects to the recommendation that this action be

dismissed, setting forth a lengthy explanation of the nature and basis for this action (ECF No. 10). However, Plaintiff points to no factual or legal error in the Magistrate Judge's bases for dismissal. In fact, Plaintiff acknowledges that he is not a licensed attorney (ECF No. 10 at PageID.85). He acknowledges that his complaint failed to state a claim in "Section 3," although he asserts he did state facts supporting the claim that should have been mentioned (*id.* at PageID.83). He otherwise expounds on his rights and entitlements as an Indigenous Moor American (*id.* at PageID.84). Plaintiff raises no valid objection to the Report and Recommendation.

This case is properly dismissed. A Judgment will be entered consistent with this Order. *See* Fed. R. Civ. P. 58. For the above reasons and because this action was filed *in forma pauperis*, this Court also certifies pursuant to 28 U.S.C. § 1915(a)(3) that an appeal of this Judgment would not be taken in good faith. *See McGore v. Wrigglesworth*, 114 F.3d 601, 610-11 (6th Cir. 1997), overruled on other grounds by *Jones v. Bock*, 549 U.S. 199, 206, 211-12 (2007).

Accordingly:

IT IS HEREBY ORDERED that the Objections (ECF No. 10) are DENIED and the Report and Recommendation of the Magistrate Judge (ECF No. 6) is APPROVED and ADOPTED as the Opinion of the Court.

IT IS FURTHER ORDERED that the Complaint (ECF No. 1) is DISMISSED pursuant to 28 U.S.C. § 1915(e)(2)(B) for the reasons stated in the Report and Recommendation.

IT IS FURTHER ORDERED that this Court certifies pursuant to 28 U.S.C. § 1915(a)(3) that an appeal of this decision would not be taken in good faith.

Dated: May 18, 2020

/s/ Janet T. Neff

JANET T. NEFF
United States District Judge